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PART IV

Section—1-B.

ACTS OF PARLIAMENT AND ORDINANCES OF THE PRESIDENT WHICH APPLY TO MYSORE.

NOTIFICATION.

No. L. D. 644—Legis. 2-50-21, dated Bangalore, the 31st May—1st June 1950.

Ordered that the accompanying Voluntary Surrender of Salaries (Exemption from Taxation) Ordinance, 1950 (Ordinance No. XV of 1950), published in the *Gazette of India*, dated the 26th May 1950, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

B. S. PUTTASWAMY,

Legal Remembrancer and
Secretary to Government,
Law Department.

GOVERNMENT OF INDIA

MINISTRY OF LAW

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THE VOLUNTARY SURRENDER OF SALARIES (EXEMPTION FROM TAXATION) ORDINANCE, 1950.

ORDINANCE NO. XV OF 1950.

An Ordinance to the provide for exempting from taxes on income a portion of the salaries of certain persons who have in the public interest volunteered to forego it.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW THEREFORE, in exercise of the powers conferred by clause (*1*) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(*1*) This Ordinance may be called the Voluntary Surrender of Salaries (Exemption from Taxation) Ordinance, 1950.

(2) It shall come into force at once.

2. *Exemption from taxes on income in respect of salaries surrendered by certain persons.*—(*1*) Notwithstanding anything contained in the Indian Income-tax Act, 1922 (XI of 1922), or in any other law for the time being in force relating to taxation on income, no income-tax or super-tax shall be payable by any person specified in sub-section (2) of this section in respect of that part of the salary due to him under law for any period after the 31st day of October, 1949, which that person has, by declaration in writing, volunteered to forego in the public interest; and that part of the salary shall not be included in his total income for the purposes of any law relating to taxation on income.

(2) The persons referred to in sub-section (1) are—

(*a*) the President of India;

(*b*) the Ministers, Ministers of State and Deputy Ministers of the Dominion or of the Union;

(*c*) the President of the Dominion Legislature;

(*d*) the Speaker and Deputy Speaker of the Dominion Legislature or of Parliament;

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(*e*) the Judges of the Federal Court or of the Supreme Court;

(*f*) the Auditor-General of India or the Comptroller and Auditor-General of India;

(*g*) the Governors of Provinces or of Part A States;

(*h*) the Ministers and Deputy Ministers of States;

(*i*) the Speakers and Deputy Speakers of the Legislative Assemblies of States;

(*j*) the Chairmen and Deputy Chairmen of the Legislative Councils of States;

(*k*) the Judges of the High Courts for Governors' Provinces or for Part A States.

RAJENDRA PRASAD,
President.

K. V. K. SUNDARAM,
Secy. to the Govt. of India.

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